



State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

JANUARY 2000

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COMBINED EXCISE TAX RETURN

☐ Amended/Supplemental Return or Correspondence Attached

NAME _____ REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Please make any address changes above. Mark if this change is
your ☐ business location, ☐ mailing address, or ☐ both.

If your business closed, fill in the box ☐ and
indicate date: ____/____/____. See note 5, page 2.

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Proc	30				.00138	
3	Travel Agent Com; Intl Charter Freight Brokers and Stevedoring	28				.00275	
4	Insurance Agents/Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables; Splitting or Proc Dried Peas	21				.00138	
6	Processing for Hire/Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME * Deductions taken but not explained on pages 3 and 4 will be disallowed. TOTAL B&O TAX _____

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section)	01				.065	
17	Use Tax (also complete local tax section)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

TOTAL STATE SALES & USE TAX _____

LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax)			Code 45	
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
18				
19				
20				
21				
22				
TOTAL TAXABLE			TOTAL LOCAL TAX	

Local Use Tax (Enter applicable rate of tax)			Code 46	
Total Value of Articles must be the same as line 17, column 1, Gross Amount				
Line No.	Location Code	Value of Articles	Rate	Tax Due City or Co.
23				
24				
25				
TOTAL VALUE OF ARTICLES			TOTAL LOCAL TAX	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
26	Region Transit Authority (RTA)	89		.004	
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	

FEBRUARY 25, 2000													
S	M	T	W	T	F	S							
		1	2	3	4	5							
6	7	8	9	10	11	12							
13	14	15	16	17	18	19							
20	21	22	23	24	25	26							
27	28	29											

25

* DUE DATE: FEBRUARY 25, 2000

5% Penalty is Due After February 25, 2000
10% Penalty is Due After March 31, 2000
20% Penalty is Due After May 1, 2000

* If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.

- ▶ Please fill in this box if you had no business activity. ☐
- ▶ This return must be filed even if no tax is due.
- ▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.
- ▶ For assistance, call (800) 647-7706.

▶ Signature _____
▶ Ph. () _____ Date _____

Line No.	Item	VII TOTALS
29	Total All Tax Due from page 1	
30	Total All Tax Due from page 2	
31	Rental Car Tax (attach Rental Car Tax Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (from page 2, section VI, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Penalty ★	Minimum \$5.00
36	Interest	

TOTAL AMOUNT OWED (ADD LINES 34 - 36) _____

★ If you qualify, attach penalty waiver request and fill in this box. ☐
(See note number 4 on page 2)

III LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION (Enter Location Code and Income Only) Code 47							
Line No.	Location Code	Income		Location Code	Income		Location Code
37							
38							

CONVENTION AND TRADE CENTER TAX Code 48				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				
TOTAL CONVENTION & TRADE CENTER TAX				

SPECIAL HOTEL/MOTEL TAX Code 70				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				
TOTAL SPECIAL HOTEL/MOTEL TAX				

IV STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution, Telegraph	26				.03852	
49	Motor Transportation, Railroad, Railroad Car	08				.01926	
50	Urban Transportation/Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	

** If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due.

TOTAL STATE PUBLIC UTILITY TAX

V OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				.7490	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
55	Hazardous Substance	65				.007	

* Deductions taken but not explained on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
56	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
57	Syrup Tax	54	Number of Gallons:		\$1.00	

TOTAL OTHER TAXES

(Add lines 52-57)

NOTE:

- If you do not have deductions, *do not return pages 3 and 4.*
- If you have deductions, complete and *return pages 3 and 4.*
- LOCAL CITY AND/OR COUNTY SALES AND USE TAX.** For your convenience, a copy of the Local City and/or County Sales and Use Tax form was provided in the "Guide to Completing the Washington State Combined Excise Tax Return." If more space is required, you may make copies of this form or attach additional local tax information in the same format.
- For more information about the penalty waiver criteria, please call Tax Express at (800) 334-8969, enter code 429.
- For more information about business closures, please call Tax Express at (800) 334-8969, enter code 430.
- To inquire about the availability of this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.
- Need Help?** If you need further information, please refer to your instruction pamphlet, "Guide to Completing the Washington State Combined Excise Tax Return", or call the Department of Revenue office nearest you, or our toll-free number (800) 647-7706. You may also access our Internet home page at <http://dor.wa.gov>.

VI CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
58	Multiple Activities Tax Credit (attach Schedule C)	800	
59	High Technology Credit (attach Research & Development Credit Affidavit)	830	
60	Manufacturing Software/Programming Rural Employment B&O Credit	860	
61	Help Desk Services B&O Credit	865	
62	Ride Share Credit for B&O Tax (attach Ride Share Credit Reporting Schedule)	820	See Special Notice Previously Mailed
63	International Services Credit	855	
64	Small Business B&O Tax Credit (see table enclosed)	815	
65	Ride Share Credit for Public Utility Tax (attach Ride Share Credit Reporting Schedule)	825	See Special Notice Previously Mailed
66	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
67	Bad Debt Tax Credit (attach Schedule B)	801	
68	Hazardous Substance	805	
69	Other Credits (attach appropriate documents)	810	

TOTAL CREDIT (Transfer to page 1, line 33)



JANUARY 2000 DEDUCTION DETAIL

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- Deductions claimed on pages 1 or 2 of the Combined Excise Tax Return but not listed on this form will be disallowed.
- The heading "Ln" is an abbreviation for the word "Line" followed by a number (for example, Ln 1, Ln 2, etc.) which refers to the line number of the tax classification reported on pages 1 and 2 of the return. For example, Ln 15 is the same as the Retailing classification.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding line number on pages 1 & 2, column 2, of your return.
- Shading on a line indicates that the deduction is not allowable.

IF COMPLETING, FILL OUT NAME, REGISTRATION NUMBER AND ATTACH TO COMBINED EXCISE TAX RETURN.

▶ NAME _____ ▶ REG. NO. _____ - _____ - _____

DEDUCTION	I.D.	Ln 1-Extracting...	I.D.	Ln 2-Slaughter...	I.D.	Ln 3-Travel Agent...	I.D.	Ln 4-Insurance...
Bad Debts	1601		3001		2801		1401	
Cash & Trade Discounts	1602		3002		2802		---	
Other (Explain):	1699		3099		2899		1499	
TOTAL								

DEDUCTION	I.D.	Ln 5-Manuf. Fresh...	I.D.	Ln 6-Processing...	I.D.	Ln 7-Manufacturing	I.D.	Ln 8-Royalties....
Bad Debts	2101		1001		0701		8001	
Cash & Trade Discounts	2102		1002		0702		8002	
Freight	2103		1003		0703		--	
Advances Reimbursements Returns & Allowances	2107		1007		0707		8007	
Other (Explain):	2199		1099		0799		8099	
TOTAL								

DEDUCTION	I.D.	Ln 9-Wholesaling	I.D.	Ln 10-Warehousing..	I.D.	Ln 11-Public or.....	I.D.	Ln 12-Cleanup of...
Bad Debts	0301		1101		5501		8301	
Cash & Trade Discounts	0302		1102		5502		8302	
Interstate & Foreign Sales	0304		1104		---		8304	
Motor Vehicle Fuel Tax	0305		---		---		---	
Casual Sales/Accommodation Sales	0306		---		---		---	
Advances Reimbursements Returns & Allowances	0307		1107		5507		8307	
No Local Activity	0308		---		---		---	
Radio/TV Advertising	---		1109		---		---	
Other (Explain):	0399		1199		5599		8399	
TOTAL								

DEDUCTION	I.D.	Ln 13-Service &...	I.D.	Ln 14-Retail. of Int...	I.D.	Ln 15-Retailing
Bad Debts	0401		1901		0201	
Cash & Trade Discounts	0402		1902		0202	
Interstate & Foreign Sales	0404		1904		0204	
Motor Vehicle Fuel Tax	---		---		0205	
Advances Reimbursements Returns & Allowances	0407		1907		0207	
No Local Activity	---		---		0208	
Gambling/Prize/Cash Pay-Outs	0410		---		---	
Certain Initiation Fees/Dues/Contributions	0411		---		---	
Interest on Certain Invest/Loan/Obligations	0412		---		---	
Casual Sales/Accommodation Sales	---		---		0213	
Tax in Gross	---		---		0214	
Consignment Sales	---		1915		0215	
Artistic/Cultural Activities	0416		1916		0216	
Prescription Drugs Sold by Publicly Operated/ Nonprofit Hospitals	---		---		0217	
Other (Explain):	0499		1999		0299	
TOTAL						

If you are also claiming deductions from Retail Sales tax, please complete Ln (Line) 16 deduction detail, page 4.

IF YOU HAVE DEDUCTIONS, STAPLE THIS COPY TO PAGES 1 AND 2 OF THE RETURN

DEDUCTION DETAIL (Continued)

If you are also claiming deductions from Business and Occupation tax under Retailing, please complete Ln (Line) 15 deduction detail, page 3.
Not all deductions are allowable from both Retailing and Retail Sales tax.

DEDUCTION	I.D.	Ln 16-Retail Sales	I.D.	Ln 45-Water Dist.	I.D.	Ln 46-Sewer Coll.	I.D.	Ln 47-Power
Bad Debts	0101		6001		6101		4901	
Cash & Trade Discounts	0102		6002		6102		4902	
Interstate & Foreign Sales	0104		6004		---		4904	
Tax in Gross	0114		---		---		---	
Sales to U.S. Government	0118		---		---		---	
Motor Vehicle Fuel Sales	0119		---		---		---	
Prescription Drugs/Hearing Aids/Lenses/etc	0121		---		---		---	
Exempt Food Sales	0122		---		---		---	
Qualified Nonresident Sales	0123		---		---		---	
Trade-in Allowance	0124		---		---		---	
Newspapers	0125		---		---		---	
Certain Network Telephone Service	0126		---		---		---	
Sales to Indians With Delivery on the Reservation	0128		---		---		---	
Sales of Feed to Fish Farmers	0129		---		---		---	
Taxable Amount for Tax Paid at Source	0130		---		---		---	
Returns & Allowances	0131		---		---		---	
Sales to Nonprofit Artistic/Cultural Art Objects for Displays	0132		---		---		---	
Ride-Sharing Vans	0134		---		---		---	
Purebred Livestock for Breeding	0135		---		---		---	
Tax Deferral/Investment Certificate No. _____	0136		---		---		---	
Amounts Paid to Another for Services Jointly Provided	---		6039		6139		4939	
Amounts Received by Nonprofit Water Association for Capital Projects	---		6040		---		---	
Amounts from Distribution of Water Through Irrigation Systems	---		6041		---		---	
Amounts Expended to Improve Consumer Efficiency	---		---		---		4942	
Low Density/Wholesale Power Costs	---		---		---		4947	
Sale of Manufacturing Machinery/Equipment; Install Labor	0156		---		---		---	
Other (Explain):	0199		6099		6199		4999	
TOTAL								

DEDUCTION	I.D.	Ln 48-Gas Dist...	I.D.	Ln 49-Motor Trans...	I.D.	Ln 50-Urban Trans.	I.D.	Ln 51-Other Public.
Bad Debts	2601		0801		1201		1301	
Cash & Trade Discounts	2602		0802		1202		1302	
Interstate & Foreign Sales	2604		0804		1204		1304	
Amounts Paid to Another for Services Jointly Provided	2639		0839		1239		1339	
Other (Explain):	2699		0899		1299		1399	
TOTAL								

DEDUCTION	I.D.	Ln 52-Tobacco ...	I.D.	Ln 53-Refuse Coll.	I.D.	Ln 54-Petroleum...	I.D.	Ln 55-Hazardous.
Bad Debts	---		6401		---		---	
Interstate & Foreign Sales	2004		---		---		---	
Sales to U.S. Government	2018		6418		---		---	
Petroleum Products Exported Out of State	---		---		5746		---	
Returned/Destroyed Goods	2043		---		---		---	
Sales to Other Refuse/Solid Waste Collectors	---		6445		---		---	
Other (Explain):	2099		6499		5799		6599	
TOTAL								